

## **Comparative State/Local Taxes - Fiscal Year 2002**

### **Capsule Comparison**

- State and local taxes per \$1,000 personal income (\$100.90) rank Washington 32nd nationally in fiscal year 2000 (Table 1). This is the lowest tax burden by this measure for Washington since 1981 and the second lowest since 1960.
- Per capita state and local taxes rank Washington 16th among all states (Table 6) with an average tax burden of \$3,216 per person.
- Washington property taxes are ranked 20th on a per capita basis (Table 9) and 28th in relation to personal income (Table 4). Property taxes in Washington generate 29.7 percent of state and local revenues, slightly less than the national average (Table 12).
- The latest per capita personal income data (calendar year 2003) indicates that Washington currently ranks 13th highest in the nation (Table 5).
- Washington's reliance on general sales/gross receipts taxes is the highest in the nation (Tables 10 and 12). These sources account for nearly 48 percent of Washington's state/local taxes--nearly twice the national average. Including selective sales taxes, Washington's per capita sales tax burden--\$1,974--is more than any other state.

### **PURPOSE OF THE REPORT**

This report presents comparisons of the average combined level of state and local taxes in Washington and other states. These comparisons are derived from tax collection data for all states compiled by the Census Bureau of the U.S. Department of Commerce. Also, information on tax rates in all states and historical tax changes in Washington is provided.

The intended audience includes the Governor's office, members and staff of the legislative fiscal committees and other interested legislators, and the media, as well as citizens and businesses who are interested in the comparative level of taxes in Washington. A limited number of additional copies may be obtained by writing to the Department of Revenue, Research Division, P.O. Box 47459, Olympia, WA 98504-7459. The tables are also listed on the Department's web page – [dor.wa.gov](http://dor.wa.gov) – under "Statistics and Reports".

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